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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 12131/2021**

PRAVIN JUNEJA ..... Petitioner

Through: Mr Rajeev Sharma, Adv.

versus

INCOME TAX DEPARTMENT ..... Respondent

Through: Mr Shlok Chandra, Standing Counsel with Ms Priya Sarkar, Adv.

CORAM:
HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MR JUSTICE GIRISH KATHPALIA

O R D E R

% **02.05.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

1. Mr Rajeev Sharma, who appears on behalf of the petitioner, concedes that although a certain amount has been paid towards refund, pursuant to the order dated on 22.12.2022, it is still not entire amount.

2. Mr Sharma says, that the petitioner has received Rs.26,79,690/-.

3. On the other hand, Mr Shlok Chandra, learned senior standing counsel, who appears on behalf of the respondent/revenue, submits that Rs.37,36,250/- has been paid, which includes the seized amount i.e., Rs.17,50,000/- under Section 254(2) of the Income Tax Act, 1961 [in short, "Act"], Rs.14,61,250/-, Rs.3,15,000/- and Rs.2,10,000/-.

4. According to Mr Sharma, the difference in the calculation arises on account of non-payment of interest after the date of the assessment order.

4.1 The assessment order, in this case, was passed on 28.12.2007.

5. To be noted, the assessment order concerns Assessment Year (AY) 2003-04.

6. Mr Chandra says, that Section 132B(4)(a) of the Act does not provide for payment of interest after the date of assessment order.

7. Mr Sharma relies upon the judgment of the coordinate bench of this Court in ***Ajay Gupta vs. Commissioner of Income Tax*** (2007) 196 Taxman 296 (Delhi), to contend that interest will have to be paid after the date of the assessment order as well.

8. Mr Chandra will examine the said judgment, and return with instructions as to whether according to the respondent/revenue, interest will be payable post the date of the assessment order.

9. List the matter on 28.07.2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 2, 2023/pmc

Click here to check corrigendum, if any